

MARCH 31st, 1814.

Read the first and second time and committed to a committee of the whole house on Monday next.

A Bill

Laying duties on spirits distilled within the United States.

1 *Be it enacted by the senate and house of representatives of*
2 *the United States of America in congress assembled, That*
3 from and after the first day of October next, there shall be
4 paid upon all spirits which after the said day shall be distilled
5 within the United States, in any still or stills, or in any other
6 vessel, or by the aid of any boiler, as defined in the "An lay-
7 ing duties on licenses to distillers of spirituous liquors," in ad-
8 dition to the duties payable for licenses therefor, the duties fol-
9 lowing, that is to say: For every gallon of such spirits distilled
10 wholly or in part from foreign materials, ten cents; and for eve-
11 ry gallon of such spirits distilled from domestic materials, eight
12 cents; which said duties shall be paid by the owner, agent, or
13 superintendent of the still or other vessel, in which the said

14 spirits shall have been distilled; the amount thereof payable by
15 any one person, at any one time, if not exceeding ten dollars
16 shall, and if exceeding ten dollars may, be paid in money, with a
17 deduction of two per centum, at the time of rendering the ac-
18 counts of spirits so chargeable with duty, required to be render-
19 ed by the third section of this act, or without deduction at the
20 next subsequent time prescribed for rendering such accounts.

1 *Sec. 2. And be it further enacted,* That every person who,
2 on the first day of October next, shall be the owner of any still
3 or boiler, or other vessel, used or intended to be used for the
4 purpose of distilling spirituous liquors, or who shall have such
5 still or boiler, or other vessel, under his superintendence, either
6 as agent for the owner or on his own account, shall, before the
7 said day, and every person who, after the said day, shall use or
8 intend to use any still or boiler, or other vessel as aforesaid,
9 either as owner, agent, or otherwise, shall, before he shall begin
10 so to use or cause the same so be used, give bond with at least
11 two sureties, to the satisfaction of the collector of internal duties
12 for the district in which the same shall be situate, in a sum not
13 less than the computed duties for one year, that he will before the
14 said day make true and exact entry and report in writing to
15 the said collector of every such still or boiler, or other vessel,
16 owned or superintended by him, with the capacity thereof, the
17 names of the owner, agent, and superintendent, the place where
18 situate, and whether intended to be employed on foreign or do-

19 mestic materials, with the quantity of domestic spirits in gallons,
20 which he may have on hand; that he will thereafter, before
21 using or causing the same to be used, make like entry and re-
22 port of any other still or boiler, or other vessel, used for dis-
23 tillation, that he may own, or have the agency or superintendence
24 of, with the capacity thereof the names of the owner, agent,
25 and superintendent, the place where situate, and whether in-
26 tended to be employed on foreign or domestic materials, with
27 information from time to time, of any change in the form, capa-
28 city, agency, ownership, or superintendence which all or either
29 of the said stills or boilers, or other vessels may undergo: that
30 he will from day to day enter or cause to be entered, in a book
31 to be kept by him for that purpose, and which shall be open at
32 all times between the rising and setting of the sun, for the inspec-
33 tion of the said collector, who may take any minutes, memo-
34 randums, or transcripts thereof, the number of gallons of spirits
35 distilled, keeping separate accounts of the spirits distilled from
36 foreign and domestic materials; and will render to the said col-
37 lector on the first days of January, April, July, and October, in
38 each year, or within ten days thereafter, a general account in
39 writing, taken from his books, of the number of gallons of each
40 kind of spirits distilled for three months preceding said
41 days, or for such portion thereof as may have elapsed from
42 the date of said entry and report to the said day which shall
43 next ensue; that he will at the said times deliver to the said

44 collector the original book of entries, which book shall be re-
45 tained by said officer; that he will verify or cause to be verified,
46 the said entries, reports, books, and general accounts, on oath
47 or affirmation, to be taken before the collector or some officer
48 authorised by the laws of the state to administer the same, ac-
49 cording to the form required by this act, where the same is
50 prescribed; and that he will pay to the said collector the duties
51 which by this act ought to be paid on the spirits so distilled, and
52 in the said account mentioned, if not exceeding ten dollars, at
53 the time of rendering an account thereof, with a deduction of
54 two per centum, and if exceeding ten dollars, either at said time
55 with a like deduction, or at the next subsequent time prescrib-
56 ed for rendering such accounts without deduction: and the
57 said bond may from time to time, at the discretion of the col-
58 lector, be renewed or changed in regard to the sureties and
59 penalties thereof.

1 *Sec. 3. And be it further enacted,* That the entries made in
2 the books of the distiller, required to be kept by the third sec-
3 tion of this act, shall, on the said first days of January, April,
4 July, and October, or within ten days thereafter, be verified by
5 the oath or affirmation to be taken as aforesaid, of the person
6 or persons by whom such entries shall have been made, which
7 qualification shall be certified at the end of such entries by the
8 collector or officer administering the same, and shall be in the
9 following words: "I do swear (or affirm) that the foregoing

1 *Sec. 4. And be it further enacted,* That the owner, agent, or
2 superintendent aforesaid, shall, in case the original entries re-
3 quired to be made in his books by the third section of this act,
4 shall not be made by himself, subjoin to the oath or affirmation
5 of the person by whom they were made, the following oath or
6 affirmation, to be taken as aforesaid: " I do swear (or affirm)
7 that, to the best of my knowledge and belief, the foregoing
8 entries are just and true, and that I have taken all the means
9 in my power to make them so."

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11 in case of refusal or neglect to pay the said duties with the ad-
12 dition, within ten days after such demand or notice, the amount
13 thereof shall be recovered by distress and sale of the goods,
14 chattels, and effects of the delinquent; and in case of such dis-
15 tress, it shall be the duty of the officer charged with the collec-
16 tion, to make or cause to be made an account of the goods or
17 chattels which may be distrained, a copy of which, signed by
18 the officer making such distress, shall be left with the owner or
19 possessor of such goods, chattels, or effects, or at his or her
20 dwelling, with a note of the sum demanded, and the time and
21 place of sale: and the said officer shall forthwith cause a notifi-
22 cation to be publicly posted up at two of the taverns nearest to
23 the residence of the person whose property shall be distrained,
24 or at the court house of the same county, if not more than
25 miles distant, which notice shall specify the articles
26 distrained, and the time or place proposed for the sale thereof,
27 which time shall not be less than ten days from the date of such
28 notification, and the place proposed for sale not more than
29 miles distant from the place of making such distress: *Provided,*
30 That in any case of distress for the payment of the duties afore-
31 said, the goods, chattels, or effects, so distrained, shall and may
32 be restored to the owner or possessor, if, prior to the day as-
33 signed for the sale thereof, payment or tender thereof shall be
34 made to the proper officer charged with the collection, of the
35 full amount demanded, together with such fee for levying, and

36 such sum for the necessary and reasonable expenses of remov-
 37 ing and keeping the goods, chattels, or effects, so distrained, as
 38 may be allowed in like cases by the laws or practice of the state
 39 wherein the distress shall have been made; but in case of non-
 40 payment or tender as aforesaid, the said officer shall proceed to
 41 sell the said goods, chattels, or effects, at public auction, and,
 42 shall and may retain from the proceeds of such sales, the
 43 amount demandable for the use of the United States, with the
 44 necessary and reasonable expenses of distress and sale, and a
 45 commission of eight per centum thereon for his own use, ren-
 46 dering the overplus, if any there be, to the person whose goods,
 47 chattels, or effects, shall have been distrained: *Provided*, That
 48 it shall not be lawful to make distress of the tools or implements
 49 of a trade or profession, beasts of the plough necessary for the
 50 cultivation of improved lands, arms, or household furniture or
 51 apparel necessary for a family.

1 *Sec. 6. And be it further enacted*, That all spirits which shall
 2 be distilled within the United States, the duties on which shall
 3 not have been duly paid or secured, according to the true intent
 4 and meaning of this act, shall be forfeited, and may be seized as
 5 forfeited by any collector of the internal duties.

1 *Sec. 7. And be it further enacted*, That the owner, agent, or
 2 superintendent of any still, boiler, or other vessel, used in the
 3 distillation of spirits, who shall neglect or refuse to make true
 4 and exact entry and report of the same, or to do or cause to be

5 done any of the things by this act required to be done as afore-
6 said, excepting to pay the duties hereby laid in cases where the
7 bond required by the third section of this act has been given,
8 shall forfeit for every such neglect or refusal, all the spirits dis-
9 tilled by or for him, and the stills, boilers, and other vessels used
10 in distillation, together with the sum of one thousand dollars,
11 to be recovered with costs of suit; which said spirits with the
12 vessels containing the same, and stills, boilers, and other vessels
13 used in distillation, may be seized by any collector of the internal
14 duties, and held by him until a decision shall be had thereon
15 according to law: *Provided*, Such seizure be made within three
16 months after the cause for the same may have occurred, and
17 that a prosecution or action thereupon shall have been com-
18 menced by such collector without unreasonable delay.

1 *Sec. 8. And be it further enacted*, That in case the duties
2 aforesaid shall not be paid or recovered agreeably to the provi-
3 sions of this act, or in case any acts shall be done contrary
4 to, or any acts omitted, that are required to be done by the bond
5 to be given as aforesaid, or the penalties incurred thereby shall
6 not be recovered, the said bond shall be deemed forfeited, and
7 shall be put in suit by the collector, for the recovery of the
8 amount of the said duties, with the addition thereon, penalties
9 and costs, or either, as the case may be; and judgment thereon
10 shall and may be taken at the return term, on motion to be made
11 in open court, unless sufficient cause to the contrary be shown

12 to and allowed by the court: *Provided*, That the writ or pro-
 13 cess in such case shall have been executed at least fourteen
 14 days before the return day thereof.

1 Sec. 9. *And be it further enacted*, That if any person shall
 2 forcibly obstruct or hinder a collector, in the execution of this
 3 act, or of any of the powers or authorities hereby vested in him,
 4 or shall forcibly rescue, or cause to be rescued, any spirits, still,
 5 boiler, or other vessel, after the same shall have been seized by
 6 him, or shall attempt or endeavor so to do, the person so offend-
 7 ing shall, for every such offence, forfeit and pay the sum of five
 8 hundred dollars.

1 Sec. 10. *And be it further enacted*, That in any prosecution
 2 or action which may be brought against any collector, for a
 3 seizure made by him, it shall be necessary for him to justify
 4 himself by making it appear that there was probable cause for
 5 making the same; upon which, and not otherwise, and provided
 6 said prosecution or action shall have been commenced within
 7 three months after the cause for the same occurred, a verdict
 8 shall pass in his favor, and in any such action or prosecution,
 9 the trial shall be by jury; and in case damages shall be assess-
 10 ed against a collector, the amount thereof shall be paid out of
 11 the treasury of the United States, for which said collector shall
 12 be responsible to the United States.

1 Sec. 11. *And be it further enacted*, That a collector shall be

2 authorised to enter, at any time between the rising and setting
 3 of the sun, any distillery or place where any stills, boilers, or
 4 other vessels, used in distillation, are kept within his collection
 5 district, for the purpose of examining and measuring the same,
 6 and the other vessels therein, or of inspecting the accounts of
 7 spirits from time to time distilled. And every owner of such
 8 distillery, or stills or boilers, or other vessels, or persons having
 9 the agency or superintendence of the same, who shall refuse to
 10 admit such officer, or to suffer him to examine and measure the
 11 same, or to inspect said accounts, shall, for every such refusal,
 12 forfeit and pay the sum of five hundred dollars.

1 *Sec. 12. And be it further enacted,* That any person who shall
 2 be convicted of wilfully taking a false oath or affirmation, in any
 3 of the cases in which the same is required to be taken in virtue
 4 of this act, shall be liable to the pains and penalties to which
 5 persons are liable for wilful and corrupt perjury, and shall,
 6 moreover, forfeit the sum of five hundred dollars.

1 *Sec. 13. And be it further enacted,* That no person who shall
 2 have refused or neglected to comply with the provisions of this
 3 act, shall be entitled, while such refusal or neglect continues, to
 4 receive a licence for employing, in distillation, any still or boiler,
 5 or other vessel, or shall be entitled to credit for any duties on
 6 spirits that may have accrued.

1 *Sec. 14. And be it further enacted,* That upon the sale or trans-
 2 fer of any licensed still or boiler, or other vessel used in distil-

lation, the right of using the same, during the term for which such licence shall remain in force, shall accrue to the new proprietor or possessor; entry of such sale or transfer having been previously made at the office of the collector for the district by the person selling or transferring the same, and the same having been endorsed on the original licence, for which entry and endorsement the person obtaining the same to be done shall pay one dollar to the collector.

Sec. 15. *And be it further enacted*, That in case any still, boiler, or other vessel, used in distillation, shall be burnt or otherwise destroyed, the collector for the district wherein the same shall have been situate, shall be empowered and is hereby directed to remit such portion of the duties which may have been bonded for the licence granted therefor, and shall, at the time of the burning or destruction thereof, remain unpaid, as would have accrued for the time between such burning or destruction, and the expiration of the period for which such licence was granted: *Provided*, That previous to such remission, the said burning or destruction shall be verified, under the oath or affirmation of the owner or superintendent of such still, boiler, or other vessel, before a judge or justice of the peace residing within the said district: *And provided*, That the said judge or justice shall endorse on said certificate his belief of the facts therein set forth, and that the burning or destruction did not arise from a fraudulent intent to defraud the revenue; and in case of such remission

18 of duties, the licence, previously granted for such still, boiler, or
 19 other vessel, used in distillation, shall be of no further avail.

1 Sec. 16. *And be it further enacted*, That every owner of land,
 2 upon which any still, boiler, or other vessel, used in distillation,
 3 shall be worked, without being entered, as provided in the third
 4 section of this act, shall be liable for the duties hereby imposed
 5 upon the spirits distilled therein, or by the aid thereof, unless
 6 he can make it appear that the possessor or superintendent there-
 7 of was, during the whole time of making the same, a trespasser
 8 or intruder on his land.

1 Sec. 17. *And be it further enacted*, That every collector shall,
 2 if required, give receipts for all sums by him collected under
 3 this act.

1 Sec. 18. *And be it further enacted*, That if it shall appear to
 2 the satisfaction of the collector, within whose district any own-
 3 er, agent, or superintendent of a still, boiler, or other vessel,
 4 used in distillation, who shall have given bond agreeably to the
 5 third section of this act, and shall have ceased to use the same
 6 for one year, and made oath or affirmation thereof, to be lodged
 7 with said collector, hath acted agreeably to the condition of
 8 such bond, the collector shall cause such bond to be delivered
 9 to said owner, agent, or superintendent.

1 Sec. 19. *And be it further enacted*, That all the provisions of
 2 this act, as well as of the "Act laying duties on licences to dis-
 3 tillers of spirituous liquors," passed the twenty-fourth day of

4 July, one thousand eight hundred and thirteen, shall be deemed
 5 to apply to any still, or boiler, or other vessel used in distillation,
 6 which shall be employed in the rectification of spirituous
 7 liquors, and to spirits rectified therein, or with the aid thereof.

1 *Sec. 20. And be it further enacted,* That any license hereto-
 2 fore or hereafter granted for employing a still, boiler, or other
 3 vessel in distilling spirits from foreign materials, shall authorise
 4 the distilling spirits from domestic materials also.

1 *Sec. 21. And be it further enacted,* That the "Act laying du-
 2 ties on licenses to distillers of spirituous liquors," passed the
 3 twenty-fourth of July, one thousand eight hundred and thir-
 4 teen, shall be deemed to remain in full force, except as to the
 5 alterations thereof contained in this act, and that the several
 6 provisions of "An act making further provision for the collec-
 7 tion of internal duties, and for the appointment and compensa-
 8 tion of assessors," passed the second day of August, one thou-
 9 sand eight hundred and thirteen, shall, and are hereby declared
 10 to apply in full force to the duties laid by, and to be collected
 11 under this act, the same as if such duties and this act were
 12 recognized therein, which said duties shall be collected by the
 13 same collectors, in the same manner, for the same commissions,
 14 and under the same directions, as are thereby established in re-
 15 lation to the other internal duties; and all the obligations,
 16 duties, and penalties thereby imposed upon collectors, are here-
 17 by imposed upon the collectors of the duties laid by this act.

1 Sec. 22. *And be it further enacted,* That it shall be the duty
 2 of the collectors aforesaid, in their respective districts, and
 3 they are hereby authorised to collect the duties imposed by this
 4 act, and to prosecute for the recovery of the same, and for the
 5 recovery of any sum or sums which may be forfeited by virtue
 6 of this act: and all fines, penalties, and forfeitures, which shall
 7 be incurred by force of this act, shall and may be sued for and
 8 recovered in the name of the United States, or of the collector
 9 within whose district any such fine, penalty, or forfeiture, shall
 10 have been incurred, by bill, plaint, or information, one moiety
 11 thereof to the use of the United States, and the other moiety
 12 thereof to the use of the person, who, if a collector, shall first
 13 discover, if other than a collector shall first inform of the cause,
 14 matter, or thing, whereby any such fine, penalty or forfeiture,
 15 shall have been incurred; and where the cause of action or
 16 complaint shall arise or accrue more than fifty miles distant
 17 from the nearest place by law established for the holding of a
 18 district court within the district in which the same shall arise or
 19 accrue, such suit and recovery may be had before any court of
 20 the state, holden within the said district, having jurisdiction in
 21 like cases.

1 Sec. 23. *And be it further enacted,* That the collector shall
 2 furnish one copy of this act to each distiller within the collec-
 3 tion district that may apply therefor, and shall advertise in a

4 newspaper, or post up notices at the court houses therein, of
5 his instruction to furnish the same.

1 Sec. 24. *And be it further enacted*, That this act shall conti-
2 nue in force until the termination of the war in which the Unit-
3 ed States are now engaged with the United Kingdom of Great
4 Britain and Ireland and the dependencies thereof, and for one
5 year thereafter, and no longer.